

UNINCORPORATED CHURCH

Any applicant organization which is a Church is to submit a letter on its letterhead and signed by its chief Executive Officer affirming that the organizations is in fact, a church, and has not applied to the IRS for 501(C)(3) status and been denied, or has not had its 501(C)(3) status revoked by the IRS, and essentially meets the following 14 criteria employed by the Internal Revenue Service (IRS) in defining a church:

A Distinct Legal Existence
A Recognized Creed and Form of Worship
A Definite and Distinct Ecclesiastical Government
A formal Code of Doctrine and Discipline
A Distinct Religious History
A Membership not associated with any (other) Church or Denomination
A Complete Organization of Ordained Ministers ministering to their Congregations
Ordained Ministers Elected after Completing Prescribed Courses of Study
A Literature of Its Own
Regular Congregations
Regular Religious Services
Sunday Schools for Religious Instruction of the Young
Schools for the Preparation of Its Ministers

Please note that the IRS' objective in employing this list of characteristics is to screen out what are essentially tax-avoidance schemes; the IRS recognizes, however, that not all legitimate churches will necessarily meet all 14 criteria (for example, an independent church which is not part of a larger denomination may not have a school for preparing ministers, a Friends Quaker Meeting may not have a minister, etc.). What their letter and the Food Bank's monitoring need to establish is that the organization clearly is a church within the spirit of the IRS guidelines.

Organizations, which are truly churches under Section 501(C)(3), are not required to file an Request for Funds with the Internal Revenue Service for recognition of such exempt status. Although they are not required to have a determination letter, they do need to meet the exemption requirements of the statute.

Please circle the criteria, which apply, to your church.

Church Name _____

Responsible Agent of the Church _____

Date _____

“GRAY AREAS” OF AGENCY ELIGIBILITY

The following is a summary of the sections of the “Guidelines and Policies Recommended to Second Harvest by the “Gray Area” Use Task Force,” which apply specifically to agency eligibility. These findings are binding upon Second Harvest food banks and their agencies. For more detail and specific guidelines regarding each issue presented below, please refer to the actual report.

Many of these guidelines contain the phrase “the food bank.... may” (accept as eligible a given kind of agency or permit a given practice). When such language is used, it should be understood that the food bank is free to choose not to accept the practice or standard of eligibility, as well. However, as with any policy, the food bank must be consistent within its service area, treat all agencies and individuals the same. Any policies or procedures developed regarding the following gray areas should be written in a clear and consistent manner, and applied to all agencies equitably.

Documentation of 501(C)(3) Status Food bank and /or RAs may decide at their own discretion which of the following forms of identifications applicant agencies will be required to provide to affirm their 501(C)(3) status:

1. Internal Revenue Service (IRS) letter of 501(C)(3) determination.
2. Listing in the “Cumulative List of Organizations, IRS Publication 78”.

A letter from a church on its letterhead and signed by its chief executive officer, affirming that the organization is, in fact, a church and essentially meets the spirit of the 14 criteria employed by the IRA in defining a church:

- A distinct legal existence
- A recognized creed and form of worship
- A definite and distinct ecclesiastical government
- A formal code of doctrine and discipline
- A distinct religious history
- A membership not associated with any (other) church or denomination
- A complete organization of ordained ministers ministering to their congregations
- Ordained ministers elected after completing prescribed courses of study
- A literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday Schools for the preparation of its ministers.
- Schools for religious instruction of the young.

Group exemptions can be documents by the affirmation of the parent organizations 501(C)(3) status as the food bank and /or RA deems adequate (see above), and either a letter

from an official of that parent organization stating that it does own and operate the applicant agency or by such other evidence of affiliation as the food bank and/or RA deems adequate.

3. The Division of Family and Children, Housing and Community Services Section has the right to make the final decision on allowing an organization to be an outlet using USDA products.